

[illegible]

**BENTL035603**  
**HIGHLY CONFIDENTIAL**

|                              | BENTLEY PHARMACEUTICALS, INC. |           |           |           |          |           |            |        |            |
|------------------------------|-------------------------------|-----------|-----------|-----------|----------|-----------|------------|--------|------------|
|                              | Management Fees Calculation   |           |           |           |          |           |            |        |            |
|                              | NOVEMBER 1999                 |           |           |           |          |           |            |        |            |
|                              | JRMurphy                      | MDPrice   | RMSStote  | RJGyurik  | IVelazco | EMella    | CDBrown    |        |            |
| Salaries/Wages               | \$ 24,166                     | \$ 14,000 | \$ 6,250  | \$ 10,000 | \$ 4,708 | \$ 5,786  | \$ 3,170   |        | \$ 68,080  |
| Benefits 15%                 | 3,625                         | 2,100     | 938       | 1,500     | 706      | 868       | 476        | 10,212 | 9,424      |
| Outside Services             | 16,186                        | 19,620    | 2,452     | 4,905     | 100      | 3,433     | 2,352      | 49,049 |            |
|                              | 33%                           | 40%       | 5%        | 10%       |          | 7%        | 5%         | 49,049 |            |
| Travel/Entertainment         | 16,829                        | 1,001     | -         | 85        | -        | 527       | -          |        |            |
| Occupancy                    | 646                           | 646       | 646       | 646       | 646      | 646       | 646        |        |            |
| Supplies/Maint.              | 2,000                         | 1,381     | 2,000     | 2,000     | 2,000    | 1,381     | 1,381      |        |            |
| Communication                | 5,439                         | 6,527     | 100       | 100       | 100      | 852       | 480        | 13,597 |            |
|                              | 40%                           | 48%       |           |           |          | 7%        | 5%         | 13,597 |            |
| Directors Fees/Ins.          | 858                           | 858       | 858       | 858       | -        | -         | -          |        |            |
| Other gen & admin            | 1,157                         | 1,157     | 463       | 463       | 463      | 1,157     | 1,157      |        |            |
| Sub-totals                   | \$ 70,906                     | \$ 47,290 | \$ 13,707 | \$ 20,557 | \$ 8,723 | \$ 14,650 | \$ 9,662   |        |            |
|                              |                               |           |           |           |          |           |            |        |            |
| Percent                      | 60%                           | 50%       | 80%       | 60%       | 50%      | 70%       | 50%        |        |            |
| Allocation                   | \$ 42,544                     | \$ 23,645 | \$ 10,965 | \$ 12,334 | \$ 4,362 | \$ 10,255 | \$ 4,831   |        | \$ 108,935 |
| Total                        |                               |           |           |           |          |           | \$ 108,935 |        |            |
| Cost + %                     |                               |           |           |           |          |           | 8.65%      |        |            |
|                              |                               |           |           |           |          |           | \$ 118,358 |        |            |
| Say                          |                               |           |           |           |          |           | \$ 118,400 |        |            |
| Peseta/\$                    |                               |           |           |           |          |           | 160.944745 |        |            |
| Amount of Invoice in Pesetas |                               |           |           |           |          |           | 19,055.858 |        |            |

**BENTL035604**  
**HIGHLY CONFIDENTIAL**

| BENTLEY PHARMACEUTICALS, INC. |           |           |           |           |          |           |            |        |            |
|-------------------------------|-----------|-----------|-----------|-----------|----------|-----------|------------|--------|------------|
| Management Fees Calculation   |           |           |           |           |          |           |            |        |            |
| DECEMBER 1999                 |           |           |           |           |          |           |            |        |            |
|                               | JRMurphy  | MDPrice   | RMSStote  | RJGyurik  | IVelazco | EMelia    | CDBrown    |        |            |
| Salaries/Wages                | \$ 29,743 | \$ 17,231 | \$ 8,333  | \$ 12,308 | \$ 5,904 | \$ 6,894  | \$ 4,468   |        |            |
| Benefits 5%                   | 1,487     | 862       | 417       | 615       | 295      | 345       | 223        | 4,244  | \$ 84,881  |
| Outside Services              | 23,622    | 28,632    | 3,579     | 7,158     | 100      | 5,011     | 3,479      | 71,581 | 5,480      |
|                               | 33%       | 40%       | 5%        | 10%       |          | 7%        | 5%         | 71,581 |            |
| Travel/Entertainment          | 1,127     | 4,423     | 678       | 80        | -        | -         | 267        |        |            |
| Occupancy                     | 646       | 646       | 646       | 646       | 646      | 646       | 646        |        |            |
| Supplies/Maint.               | 2,374     | 100       | 2,374     | 2,374     | 2,374    | 100       | 100        |        |            |
| Communication                 | 7,398     | 8,877     | 100       | 100       | 100      | 1,195     | 725        | 18,494 |            |
|                               | 40%       | 48%       |           |           |          | 7%        | 5%         | 18,494 |            |
| Directors Fees/Ins.           | 858       | 858       | 858       | 858       | -        | -         | -          |        |            |
| Other gen & admin             | 6,416     | 6,416     | 497       | 497       | 497      | 6,416     | 6,416      |        |            |
|                               |           |           |           |           |          |           |            |        |            |
| Sub-totals                    | \$ 73,672 | \$ 68,046 | \$ 17,482 | \$ 24,637 | \$ 9,917 | \$ 20,606 | \$ 16,325  |        |            |
|                               |           |           |           |           |          |           |            |        |            |
| Percent                       | 60%       | 50%       | 80%       | 60%       | 50%      | 70%       | 50%        |        |            |
|                               |           |           |           |           |          |           |            |        |            |
| Allocation                    | \$ 44,203 | \$ 34,023 | \$ 13,986 | \$ 14,782 | \$ 4,958 | \$ 14,425 | \$ 8,162   |        | \$ 134,539 |
|                               |           |           |           |           |          |           |            |        |            |
| Total                         |           |           |           |           |          |           | \$ 134,539 |        |            |
| Cost + %                      |           |           |           |           |          |           | 8.65%      |        |            |
|                               |           |           |           |           |          |           | \$ 146,176 |        |            |
| Say                           |           |           |           |           |          |           | \$ 146,200 |        |            |
| Peseta/\$                     |           |           |           |           |          |           | 164.51086  |        |            |
| Amount of Invoice in Pesetas  |           |           |           |           |          |           | 24,051.488 |        |            |

**BENTL035605  
HIGHLY CONFIDENTIAL**

**A139**

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**BENTL035607**  
**HIGHLY CONFIDENTIAL**

| BENTLEY PHARMACEUTICALS, INC. |           |           |           |           |           |            |        |      |     |      |   |
|-------------------------------|-----------|-----------|-----------|-----------|-----------|------------|--------|------|-----|------|---|
| Management Fees Calculation   |           |           |           |           |           |            |        |      |     |      |   |
| JANUARY 2000                  |           |           |           |           |           |            |        |      |     |      |   |
|                               | JRMurphy  | MDPrice   | RMStote   | RJGvurik  | EMelia    | ODBrown    |        |      |     |      |   |
| Salaries/Wages                | \$ 25,858 | \$ 14,700 | \$ 6,901  | \$ 10,500 | \$ 5,786  | \$ 3,170   |        |      |     |      |   |
| Benefits 30%                  | 7,757     | 4,410     | 2,070     | 3,150     | 1,736     | 951        | 21,030 |      |     |      |   |
| Outside Services              | 15,678    | 19,003    | 2,375     | 4,751     | 3,326     | 2,375      | 47,508 |      |     |      |   |
|                               | 33%       | 40%       | 5%        | 10%       | 7%        | 5%         |        |      |     |      |   |
| Travel/Entertainment          | 4,796     | -         | -         | 117       | 482       | -          | 5,278  | 117  | 59  | (57) | 2 |
| Occupancy                     | 683       | 683       | 683       | 683       | 683       | 683        | 4,784  | 683  |     |      |   |
| Supplies/Maint.               | 905       | 207       | 698       | 698       | 207       | 207        | 828    | 2791 | 698 |      |   |
| Communication                 | 8,669     | 10,403    | 100       | 100       | 1,517     | 884        | 21,672 | -    |     |      |   |
|                               | 40%       | 49%       |           |           | 7%        | 5%         |        |      |     |      |   |
| Director Ins.                 | 858       | 858       | 858       | 858       | -         | -          |        |      |     |      |   |
| Other gen & admin             | 2,504     | 2,486     | 18        | 18        | 2,486     | 2,486      | 9,943  | 73   | 18  |      |   |
| Sub-totals                    | \$ 67,708 | \$ 52,751 | \$ 13,704 | \$ 20,875 | \$ 16,223 | \$ 10,756  |        |      |     |      |   |
|                               |           |           | 80        | 60        | 70        |            |        |      |     |      |   |
| Percent                       | 50%       | 40%       | 30%       | 30%       | 60%       | 50%        |        |      |     |      |   |
| Allocation                    | \$ 33,854 | \$ 21,100 | \$ 4,111  | \$ 6,263  | \$ 9,734  | \$ 5,378   |        |      |     |      |   |
| Total                         |           |           |           |           |           | \$ 80,440  |        |      |     |      |   |
| Cost + %                      |           |           |           |           |           | 8.65%      |        |      |     |      |   |
| Say                           |           |           |           |           |           | \$ 87,398  |        |      |     |      |   |
| Peseta/\$                     |           |           |           |           |           | \$ 87,400  |        |      |     |      |   |
| Amount of Invoice in Pesetas  |           |           |           |           |           | 164,1852   |        |      |     |      |   |
|                               |           |           |           |           |           | 14,349,786 |        |      |     |      |   |

BENTL035608  
HIGHLY CONFIDENTIAL

## A142

| BENTLEY PHARMACEUTICALS, INC. |           |           |           |           |           |             |        |        |                                    |
|-------------------------------|-----------|-----------|-----------|-----------|-----------|-------------|--------|--------|------------------------------------|
| Management Fees Calculation   |           |           |           |           |           |             |        |        |                                    |
| MARCH 2000                    |           |           |           |           |           |             |        |        |                                    |
|                               | JRMurphy  | MDPrice   | RMSState  | RJGyurik  | EMelia    | CDBrown     |        |        |                                    |
| Salaries/Wages                | \$ 38,283 | \$ 16,882 | \$ 8,333  | \$ 11,288 | \$ 5,786  | \$ 3,488    |        |        |                                    |
| Benefits 30%                  | 11,485    | 5,065     | 2,500     | 3,386     | 1,736     | 1,045       |        |        |                                    |
| Outside Services              | 12,977    | 15,730    | 1,966     | 3,932     | 2,753     | 1,965       | 25,218 | 34,512 |                                    |
|                               | 33%       | 40%       | 5%        | 10%       | 7%        | 5%          | 39,324 | -      |                                    |
| Travel/Entertainment          | 5,611     | 10,994    | -         | 66        | 1,491     | -           | 18,096 | 66     | 1                                  |
| Occupancy                     | 683       | 683       | 683       | 683       | 683       | 683         | 4,784  | 683    |                                    |
| Supplies/Maint.               | 612       | 270       | 342       | 342       | 270       | 270         | 1,081  | 1366   | 342                                |
| Communication                 | 6,286     | 7,507     | 100       | 100       | 1,095     | 582         | 15,640 | -      |                                    |
|                               | 40%       | 48%       |           |           | 7%        | 5%          |        |        |                                    |
| Director Ins.                 | 888       | 858       | 858       | 858       | -         | -           |        |        |                                    |
| Other gen & admin             | 2,710     | 2,545     | 166       | 166       | 2,545     | 2,545       | 10,178 | 662    | 166 * G&A deducted State of NH Tax |
| Sub-totals                    | \$ 79,475 | \$ 60,534 | \$ 14,947 | \$ 20,821 | \$ 16,359 | \$ 10,581   |        |        |                                    |
| Percent                       |           | 40%       | 30%       | 30%       | 60%       | 50%         |        |        |                                    |
| Allocation                    | \$ 39,738 | \$ 24,214 | \$ 4,484  | \$ 6,246  | \$ 9,815  | \$ 5,280    |        |        |                                    |
| Total                         |           |           |           |           |           |             |        |        |                                    |
| Cost + %                      |           |           |           |           |           | \$ 89,788   |        |        |                                    |
|                               |           |           |           |           |           | 8.65%       |        |        |                                    |
| Say                           |           |           |           |           |           | \$ 97,554   |        |        |                                    |
| Peseta/\$                     |           |           |           |           |           | \$ 97,600   |        |        |                                    |
| Amount of Invoice in Pesetas  |           |           |           |           |           | 172,544,159 |        |        |                                    |
|                               |           |           |           |           |           | 16,840,310  |        |        |                                    |

BENTL035610  
HIGHLY CONFIDENTIAL



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**BENTL035611**  
**HIGHLY CONFIDENTIAL**

| BENTLEY PHARMACEUTICALS, INC. |     |           |           |           |           |           |             |  |  |  |  |
|-------------------------------|-----|-----------|-----------|-----------|-----------|-----------|-------------|--|--|--|--|
| Management Fees Calculation   |     |           |           |           |           |           |             |  |  |  |  |
| MAY 2000                      |     |           |           |           |           |           |             |  |  |  |  |
|                               |     | JRMurphy  | MDPrice   | RMStole   | RJGyurik  | EMelia    | CDBrown     |  |  |  |  |
| Salaries/Wages                |     | \$ 30,000 | \$ 15,428 | \$ 8,985  | \$ 11,550 | \$ 5,786  | \$ 3,488    |  |  |  |  |
| Benefits 22%                  | 22% | 6,600     | 3,394     | 1,977     | 2,541     | 1,273     | 767         |  |  |  |  |
| Outside Services              |     | 23,304    | 28,247    | 3,531     | 7,062     | 4,943     | 3,531       |  |  |  |  |
|                               |     | 33%       | 40%       | 5%        | 10%       | 7%        | 5%          |  |  |  |  |
| Travel/Entertainment          |     | 10,470    | 1,748     | 331       | 116       | 1,209     | -           |  |  |  |  |
| Occupancy                     |     | 730       | 730       | 730       | 730       | 730       | 730         |  |  |  |  |
| Supplies/Maint.               |     | 341       | 111       | 230       | 230       | 111       | 111         |  |  |  |  |
| Communication                 |     | 6,313     | 7,575     | 100       | 100       | 1,105     | 589         |  |  |  |  |
|                               |     | 40%       | 40%       |           |           | 7%        | 5%          |  |  |  |  |
| Director Ins.                 |     | 858       | 858       | 858       | 858       | -         | -           |  |  |  |  |
| Other gen & admin             |     | 1,846     | 1,519     | 326       | 326       | 1,519     | 1,519       |  |  |  |  |
|                               |     |           |           |           |           |           | 326         |  |  |  |  |
| Sub-totals                    |     | \$ 80,461 | \$ 59,611 | \$ 17,067 | \$ 23,513 | \$ 16,676 | \$ 10,736   |  |  |  |  |
| Percent                       |     | 50%       | 40%       | 30%       | 30%       | 60%       | 50%         |  |  |  |  |
| Allocation                    |     | \$ 40,231 | \$ 23,844 | \$ 5,120  | \$ 7,054  | \$ 10,006 | \$ 5,368    |  |  |  |  |
| Total                         |     |           |           |           |           |           | \$ 91,622   |  |  |  |  |
| Cost + %                      |     |           |           |           |           |           | 8.65%       |  |  |  |  |
| Say                           |     |           |           |           |           |           | \$ 99,548   |  |  |  |  |
| Peseta/\$                     |     |           |           |           |           |           | \$ 99,500   |  |  |  |  |
| Amount of Invoice in Pesetas  |     |           |           |           |           |           | 183,755,825 |  |  |  |  |
|                               |     |           |           |           |           |           | 18,283,705  |  |  |  |  |

BENTL035612  
HIGHLY CONFIDENTIAL

| BENTLEY PHARMACEUTICALS, INC. |  |           |           |           |           |           |             |        |        |       |         |
|-------------------------------|--|-----------|-----------|-----------|-----------|-----------|-------------|--------|--------|-------|---------|
| Management Fees Calculation   |  |           |           |           |           |           |             |        |        |       |         |
| JUNE 2000                     |  |           |           |           |           |           |             |        |        |       |         |
|                               |  | JRMurphy  | MDPrice   | RMSStote  | RJGyurik  | EMelia    | CDBrown     |        |        |       |         |
| Salaries/Wages                |  | \$ 30,000 | \$ 15,428 | \$ 7,813  | \$ 11,550 | \$ 5,786  | \$ 3,488    |        |        |       |         |
| Benefits 22%                  |  | 6,600     | 3,394     | 1,719     | 2,541     | 1,273     | 767         |        |        |       |         |
| Outside Services              |  | 17,488    | 21,198    | 2,650     | 5,299     | 3,710     | 2,650       | 16,294 | 17,302 |       |         |
|                               |  | 33%       | 40%       | 5%        | 10%       | 7%        | 5%          | 52,994 | -      |       |         |
| Travel/Entertainment          |  | 8,263     | 7,455     | 469       | 154       | -         | -           | 15,718 | 623    | 4,991 | (4,991) |
| Occupancy                     |  | 689       | 689       | 689       | 689       | 689       | 689         | 4,824  | 689    |       |         |
| Supplies/Maint.               |  | 531       | 145       | 386       | 386       | 145       | 145         | 561    | 1543   | 386   |         |
| Communication                 |  | 17,434    | 20,921    | 100       | 100       | 3,051     | 1,979       | 43,585 | -      |       |         |
|                               |  | 40%       | 48%       |           |           | 7%        | 5%          |        |        |       |         |
| Director Ins.                 |  | 858       | 858       | 858       | 858       | -         | -           |        |        |       |         |
| Other gen & admin             |  | 2,530     | 2,438     | 92        | 92        | 2,438     | 2,438       | 9,752  | 369    | 92    |         |
| Sub-totals                    |  | \$ 84,394 | \$ 72,527 | \$ 14,776 | \$ 21,669 | \$ 17,092 | \$ 12,157   |        |        |       |         |
| Percent                       |  | 50%       | 40%       | 30%       | 30%       | 60%       | 50%         |        |        |       |         |
| Allocation                    |  | \$ 42,197 | \$ 29,011 | \$ 4,433  | \$ 6,501  | \$ 10,255 | \$ 6,078    |        |        |       |         |
| Total                         |  |           |           |           |           |           | \$ 98,475   |        |        |       |         |
| Cost + %                      |  |           |           |           |           |           | 8.65%       |        |        |       |         |
| Say                           |  |           |           |           |           |           | \$ 106,993  |        |        |       |         |
| Peseta/\$                     |  |           |           |           |           |           | \$ 107,000  |        |        |       |         |
| Amount of Invoice in Pesetas  |  |           |           |           |           |           | 175,200,161 |        |        |       |         |
|                               |  |           |           |           |           |           | 18,746,417  |        |        |       |         |

| BENTLEY PHARMACEUTICALS, INC. |           |           |           |           |           |             |        |        |     |
|-------------------------------|-----------|-----------|-----------|-----------|-----------|-------------|--------|--------|-----|
| Management Fees Calculation   |           |           |           |           |           |             |        |        |     |
| JULY 2000                     |           |           |           |           |           |             |        |        |     |
|                               | JRMurphy  | MDPrice   | RMStote   | RJGyurik  | EMelia    | CDBrown     |        |        |     |
| Salaries/Wages                | \$ 30,000 | \$ 15,428 | \$ 6,250  | \$ 11,550 | \$ 14,597 | \$ 3,438    |        |        |     |
| Benefits 19%                  | 5,700     | 2,931     | 1,188     | 2,195     | 2,773     | 683         |        |        |     |
| Outside Services              | 12,152    | 14,730    | 1,841     | 3,683     | 2,578     | 1,841       | 15,449 | 16,592 |     |
|                               | 33%       | 40%       | 5%        | 10%       | 7%        | 5%          | 36,825 | -      |     |
| Travel/Entertainment          | 10,821    | -         | -         | 412       | -         | -           | 10,821 | 412    | (5) |
| Occupancy                     | 689       | 689       | 689       | 689       | 689       | 689         | 4,824  | 689    |     |
| Supplies/Maint.               | 108       | 104       | 4         | 4         | 104       | 104         | 416    | 15     | 4   |
| Communication                 | 9,738     | 11,686    | 100       | 100       | 1,704     | 1,017       | 24,346 | -      |     |
|                               | 40%       | 40%       |           |           | 7%        | 5%          |        |        |     |
| Director Ins.                 | 858       | 858       | 858       | 858       | -         | -           |        |        |     |
| Other gen & admin             | 2,365     | 1,401     | 964       | 964       | 1,401     | 1,401       | 5,604  | 3855   | 964 |
| Sub-totals                    | \$ 72,432 | \$ 47,828 | \$ 11,893 | \$ 20,453 | \$ 23,847 | \$ 9,204    |        |        |     |
| Percent                       | 50%       | 40%       | 30%       | 30%       | 60%       | 50%         |        |        |     |
| Allocation                    | \$ 36,216 | \$ 19,131 | \$ 3,568  | \$ 6,136  | \$ 14,308 | \$ 4,602    |        |        |     |
| Total                         |           |           |           |           |           |             |        |        |     |
| Cost + %                      |           |           |           |           |           | \$ 83,961   |        |        |     |
|                               |           |           |           |           |           | 8.65%       |        |        |     |
| Say                           |           |           |           |           |           | \$ 91,224   |        |        |     |
| Peseta/\$                     |           |           |           |           |           | \$ 91,200   |        |        |     |
| Amount of Invoice in Pesetas  |           |           |           |           |           | 177,254,458 |        |        |     |
|                               |           |           |           |           |           | 16,165,637  |        |        |     |

BENTL035614  
HIGHLY CONFIDENTIAL

| BENTLEY PHARMACEUTICALS, INC. |     |           |           |           |           |           |            |        |        |       |       |
|-------------------------------|-----|-----------|-----------|-----------|-----------|-----------|------------|--------|--------|-------|-------|
| Management Fees Calculation   |     |           |           |           |           |           |            |        |        |       |       |
| AUGUST 2000                   |     |           |           |           |           |           |            |        |        |       |       |
|                               |     | JRMurphy  | MDPice    | RMSStote  | RJGyurik  | EMelia    | CDBrown    |        |        |       |       |
| Salaries/Wages                |     | \$ 30,000 | \$ 15,428 | \$ 6,250  | \$ 11,550 | \$ 7,408  | \$ 3,488   |        |        |       |       |
| Benefits 17%                  | 17% | 5,100     | 2,623     | 1,063     | 1,964     | 1,259     | 593        | 12,601 | 13,649 |       |       |
| Outside Services              |     | 13,799    | 16,726    | 2,091     | 4,181     | 2,927     | 2,091      | 41,814 | -      |       |       |
|                               |     | 33%       | 40%       | 5%        | 10%       | 7%        | 5%         |        |        |       |       |
| Travel/Entertainment          |     | 10,640    | 3,886     | -         | 417       | 1,710     | -          | 16,236 | 417    | (158) | (158) |
| Occupancy                     |     | 639       | 689       | 689       | 689       | 689       | 689        | 4,824  | 689    |       |       |
| Supplies/Maint.               |     | 506       | 197       | 309       | 309       | 197       | 197        | 789    | 1234   | 309   |       |
| Communication                 |     | 7,158     | 8,602     | 100       | 100       | 1,254     | 696        | 17,920 | -      |       |       |
|                               |     | 40%       | 40%       |           |           | 7%        | 5%         |        |        |       |       |
| Director Ins.                 |     | 835       | 885       | 885       | 885       | -         | -          |        |        |       |       |
| Other gen & admin             |     | 2,173     | 1,773     | 400       | 400       | 1,773     | 1,773      | 7,091  | 1599   | 400   |       |
| Sub-totals                    |     | \$ 70,950 | \$ 50,809 | \$ 11,786 | \$ 20,495 | \$ 17,218 | \$ 9,527   |        |        |       |       |
| Percent                       |     | 50%       | 40%       | 30%       | 30%       | 60%       | 50%        |        |        |       |       |
| Allocation                    |     | \$ 35,430 | \$ 20,324 | \$ 3,536  | \$ 6,148  | \$ 10,331 | \$ 4,763   |        |        |       |       |
| Total                         |     |           |           |           |           |           | \$ 80,582  |        |        |       |       |
| Cost + %                      |     |           |           |           |           |           | 8.65%      |        |        |       |       |
| Say                           |     |           |           |           |           |           | \$ 87,553  |        |        |       |       |
| Peseta/\$                     |     |           |           |           |           |           | \$ 87,500  |        |        |       |       |
| Amount of Invoice in Pesetas  |     |           |           |           |           |           | 184,003    |        |        |       |       |
|                               |     |           |           |           |           |           | 16,118,653 |        |        |       |       |

BENTL035615  
HIGHLY CONFIDENTIAL

[illegible]

**BENTL035616**  
**HIGHLY CONFIDENTIAL**



| BENTLEY PHARMACEUTICALS, INC. |     |           |           |           |           |           |            |        |        |
|-------------------------------|-----|-----------|-----------|-----------|-----------|-----------|------------|--------|--------|
| Management Fees Calculation   |     |           |           |           |           |           |            |        |        |
| NOVEMBER 2000                 |     |           |           |           |           |           |            |        |        |
|                               |     |           |           |           |           |           |            |        |        |
|                               |     | JRMurphy  | MDPrice   | RMStote   | RJGyurik  | EMella    | CDBrown    |        |        |
| Salaries/Wages                |     | \$ 30,000 | \$ 15,428 | \$ 7,031  | \$ 11,550 | \$ 7,408  | \$ 3,438   |        |        |
| Benefits 20%                  | 20% | 6,000     | 3,086     | 1,406     | 2,310     | 1,482     | 698        | 14,981 | 17,734 |
| Outside Services              |     | 8,628     | 10,458    | 1,307     | 2,814     | 1,830     | 1,307      | 26,144 | -      |
|                               |     | 33%       | 40%       | 5%        | 10%       | 7%        | 5%         |        |        |
| Travel/Entertainment          |     | 9,902     | -         | 1,293     | 346       | 750       | -          | 10,652 | 1,639  |
| Occupancy                     |     | 543       | 543       | 543       | 543       | 543       | 543        | 4,883  | 1,628  |
| Supplies/Maint.               |     | 876       | 324       | 552       | 552       | 324       | 324        | 1,619  | 2209   |
| Communication                 |     | 3,640     | 4,368     | 100       | 100       | 637       | 255        | 9,100  | -      |
|                               |     | 40%       | 48%       |           |           | 7%        | 5%         |        |        |
| Director Ins.                 |     | 885       | 885       | 885       | 885       | -         | -          |        | -      |
| Other gen & admin             |     | 2,150     | 1,705     | 445       | 445       | 1,705     | 1,705      | 6,821  | 890    |
| Sub-totals                    |     | \$ 62,624 | \$ 36,797 | \$ 13,562 | \$ 19,345 | \$ 14,678 | \$ 8,320   |        |        |
| Percent                       |     | 50%       | 40%       | 30%       | 30%       | 60%       | 50%        |        |        |
| Allocation                    |     | \$ 31,312 | \$ 14,719 | \$ 4,069  | \$ 5,804  | \$ 8,807  | \$ 4,150   |        |        |
| Total                         |     |           |           |           |           |           | \$ 68,870  |        |        |
| Cost + %                      |     |           |           |           |           |           | \$ 8.65%   |        |        |
| Say                           |     |           |           |           |           |           | \$ 74,827  |        |        |
| Peseta/\$                     |     |           |           |           |           |           | \$ 74,800  |        |        |
| Amount of Invoice in Pesetas  |     |           |           |           |           |           | 194,393092 |        |        |
|                               |     |           |           |           |           |           | 14,540,603 |        |        |

**BENTL035618**  
**HIGHLY CONFIDENTIAL**



| BENTLEY PHARMACEUTICALS, INC. |           |           |           |           |           |             |        |        |                                |
|-------------------------------|-----------|-----------|-----------|-----------|-----------|-------------|--------|--------|--------------------------------|
| Management Fees Calculation   |           |           |           |           |           |             |        |        |                                |
| DECEMBER 2000                 |           |           |           |           |           |             |        |        |                                |
|                               | JRMurphy  | MDPrice   | RMStote   | RJGrunik  | EMella    | CDBrown     |        |        |                                |
| Salaries/Wages                | \$ 30,000 | \$ 15,428 | \$ 6,634  | \$ 11,550 | \$ 7,408  | \$ 3,488    |        |        |                                |
| Benefits 17%                  | 5,100     | 2,623     | 1,128     | 1,964     | 1,269     | 593         |        |        |                                |
| Outside Services              | 10,871    | 13,177    | 1,647     | 3,294     | 2,308     | 1,647       | 12,666 | 15,608 |                                |
|                               | 33%       | 40%       | 5%        | 16%       | 7%        | 5%          | 32,942 | -      |                                |
| Travel/Entertainment          | 2,988     | 1,559     | 718       | 426       | 150       | -           | 4,997  | 1,144  | (1) (2,339)                    |
| Occupancy                     | 618       | 618       | 618       | 618       | 618       | 618         | 5,562  | 1,854  |                                |
| Supplies/Maint.               | 289       | 192       | 98        | 98        | 192       | 192         | 958    | 390    | 289                            |
| Communication                 | 9,814     | 11,777    | 100       | 100       | 1,718     | 1,027       | 24,536 | -      | (5,000)                        |
|                               | 40%       |           |           |           | 7%        | 5%          |        |        |                                |
| Director Ins.                 | 885       | 885       | 885       | 885       | -         | -           |        |        |                                |
| Other gen & admin             | 5,062     | 5,349     | (287)     | (287)     | 5,349     | 5,349       | 21,395 | -1436  | (574) * G&A per GL was \$7,210 |
|                               |           |           |           |           |           |             |        |        | * RAD per GL was \$420         |
| Sub-totals                    | \$ 65,628 | \$ 51,908 | \$ 11,541 | \$ 18,647 | \$ 18,999 | \$ 12,913   |        |        |                                |
| Percent                       | 50%       | 40%       | 30%       | 30%       | 60%       | 50%         |        |        |                                |
| Allocation                    | \$ 32,814 | \$ 20,763 | \$ 3,462  | \$ 5,594  | \$ 11,400 | \$ 6,457    |        |        |                                |
| Total                         |           |           |           |           |           | \$ 80,490   |        |        |                                |
| Cost + %                      |           |           |           |           |           | 8.65%       |        |        |                                |
|                               |           |           |           |           |           | \$ 87,452   |        |        |                                |
| Say                           |           |           |           |           |           | \$ 87,500   |        |        |                                |
| Pesetas/\$                    |           |           |           |           |           | 185,245,595 |        |        |                                |
| Amount of Invoice in Pesetas  |           |           |           |           |           | 16,208,990  |        |        |                                |

| BENTLEY PHARMACEUTICALS, INC. |            |            |            |            |            |             |            |            |              |  |  |
|-------------------------------|------------|------------|------------|------------|------------|-------------|------------|------------|--------------|--|--|
| Management Fees Calculation   |            |            |            |            |            |             |            |            |              |  |  |
| YTD September 30, 2001        |            |            |            |            |            |             |            |            |              |  |  |
|                               | JRMurphy   | MDPrice    | RNSote     | RJGyurik   | JAHorvath  | PFIzlgbbons | EMella     | CDBrown    | Total        |  |  |
| Salaries/Bonus                | \$ 392,500 | \$ 209,000 | \$ 99,382  | \$ 181,250 | \$ 220,148 | \$ 72,187   | \$ 73,160  | \$ 35,329  | \$ 1,282,956 |  |  |
| Benefits 19.4%                | 76,209     | 40,580     | 19,296     | 35,192     | 42,745     | 14,016      | 14,205     | 6,860      | 249,103      |  |  |
| Outside Services              | 23,715     | 23,715     | 23,715     | 23,715     | 23,715     | 23,715      | 23,715     | 23,715     | 189,720      |  |  |
| Travel/Entertainment          | 61,287     | 22,515     | 7,066      | 1,036      | 13,372     | -           | 11,037     | 329        | 116,642      |  |  |
| Occupancy                     | 5,506      | 5,506      | 5,506      | 5,506      | 5,506      | 5,506       | 5,506      | 5,506      | 44,047       |  |  |
| Supplies/Maint.               | 1,820      | 1,820      | 1,820      | 1,820      | 1,820      | 1,820       | 1,820      | 1,820      | 14,562       |  |  |
| Communication                 | 21,589     | 21,589     | 21,589     | 21,589     | 21,589     | 21,589      | 21,589     | 21,589     | 172,711      |  |  |
| Directors Fees/Insurance      | 17,556     | 17,556     | 17,556     | 17,556     | 17,556     | 17,556      | 17,556     | 17,556     | 140,446      |  |  |
| Other G&A                     | 13,925     | 13,925     | -          | -          | 13,925     | -           | 13,925     | 13,925     | 69,627       |  |  |
| Other R&D                     | 3,245      | -          | 3,245      | 3,245      | 3,245      | 3,245       | -          | -          | 16,227       |  |  |
| Sub-totals                    | \$ 617,353 | \$ 356,206 | \$ 199,175 | \$ 290,909 | \$ 363,621 | \$ 159,634  | \$ 182,513 | \$ 126,629 | \$ 2,296,041 |  |  |
| Percent                       | 50%        | 50%        | 30%        | 30%        | 30%        | 30%         | 60%        | 50%        |              |  |  |
| Allocation                    | \$ 308,676 | \$ 178,103 | \$ 59,753  | \$ 87,273  | \$ 109,086 | \$ 47,890   | \$ 109,508 | \$ 63,314  | \$ 963,604   |  |  |
| YTD Total - US\$              |            |            |            |            |            |             |            |            |              |  |  |
| Say                           |            |            |            |            |            |             |            |            | \$ 963,604   |  |  |
| Peseta/\$                     |            |            |            |            |            |             |            |            | \$ 1,000,000 |  |  |
| YTD Total - Pesetas           |            |            |            |            |            |             |            |            | 185,93       |  |  |
| Monthly Total - Pesetas       |            |            |            |            |            |             |            |            | 185,930,000  |  |  |
| peseta/euro conversion        |            |            |            |            |            |             |            |            | 20,658,989   |  |  |
| Monthly Total - Euros         |            |            |            |            |            |             |            |            | 166.38       |  |  |
|                               |            |            |            |            |            |             |            |            | 124,166.90   |  |  |
| Actual Monthly Total - Euros  |            |            |            |            |            |             |            |            | 120,202.42   |  |  |
| Actual Annual Total - Euros   |            |            |            |            |            |             |            |            | 1,442,428.04 |  |  |

|                              |     |  |                                      |                |                |                 |               |                |
|------------------------------|-----|--|--------------------------------------|----------------|----------------|-----------------|---------------|----------------|
|                              |     |  | <b>BENTLEY PHARMACEUTICALS, INC.</b> |                |                |                 |               |                |
|                              |     |  | <b>Management Fees Calculation</b>   |                |                |                 |               |                |
|                              |     |  | <b>OCTOBER 2001</b>                  |                |                |                 |               |                |
|                              |     |  |                                      |                |                |                 |               |                |
|                              |     |  |                                      |                |                |                 |               |                |
|                              |     |  |                                      |                |                |                 |               |                |
|                              |     |  |                                      |                |                |                 |               |                |
|                              |     |  | <u>JRMurphy</u>                      | <u>MDPrice</u> | <u>RMStote</u> | <u>RJGyurik</u> | <u>EMelia</u> | <u>CDBrown</u> |
|                              |     |  |                                      |                |                |                 |               |                |
| Salaries/Wages               |     |  | \$ 30,000                            | \$ 15,428      | \$ 7,227       | \$ 11,550       | \$ 7,408      | \$ 3,488       |
| Benefits 18%                 | 18% |  | 5,400                                | 2,777          | 1,301          | 2,079           | 1,333         | 628            |
| Outside Services             |     |  | 9,757                                | 11,826         | 1,478          | 2,957           | 2,070         | 1,478          |
|                              |     |  | 33%                                  | 40%            | 5%             | 10%             | 7%            | 5%             |
| Travel/Entertainment         |     |  | 5,640                                | 1,644          | 624            | 62              | -             | -              |
| Occupancy                    |     |  | 527                                  | 527            | 527            | 527             | 527           | 527            |
| Supplies/Maint.              |     |  | 306                                  | 198            | 109            | 109             | 198           | 198            |
| Communication                |     |  | 8,871                                | 10,645         | 100            | 100             | 1,552         | 909            |
|                              |     |  | 40%                                  | 48%            |                |                 | 7%            | 5%             |
| Director Ins.                |     |  | 885                                  | 885            | 885            | 885             | -             | -              |
| Other gen & admin            |     |  | 1,945                                | 1,820          | 125            | 125             | 1,820         | 1,820          |
|                              |     |  |                                      |                |                |                 |               |                |
| Sub-totals                   |     |  | \$ 63,333                            | \$ 45,752      | \$ 12,377      | \$ 18,394       | \$ 14,908     | \$ 9,048       |
|                              |     |  |                                      |                |                |                 |               |                |
| Percent                      |     |  | 50%                                  | 40%            | 30%            | 30%             | 60%           | 50%            |
|                              |     |  |                                      |                |                |                 |               |                |
| Allocation                   |     |  | \$ 31,666                            | \$ 18,301      | \$ 3,713       | \$ 5,518        | \$ 8,945      | \$ 4,524       |
|                              |     |  |                                      |                |                |                 |               |                |
| Total                        |     |  |                                      |                |                |                 |               | \$ 72,667      |
| Cost + %                     |     |  |                                      |                |                |                 |               | 8.65%          |
|                              |     |  |                                      |                |                |                 |               | \$ 78,953      |
| Say                          |     |  |                                      |                |                |                 |               | \$ 79,000      |
| Peseta/\$                    |     |  |                                      |                |                |                 | open          | 1              |
| Amount of Invoice in Pesetas |     |  |                                      |                |                |                 |               | 79,000         |

BENTL035621  
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|                              |     |  |                               |                |                |                 |               |                |
|------------------------------|-----|--|-------------------------------|----------------|----------------|-----------------|---------------|----------------|
|                              |     |  | BENTLEY PHARMACEUTICALS, INC. |                |                |                 |               |                |
|                              |     |  | Management Fees Calculation   |                |                |                 |               |                |
|                              |     |  | NOVEMBER 2001                 |                |                |                 |               |                |
|                              |     |  |                               |                |                |                 |               |                |
|                              |     |  |                               |                |                |                 |               |                |
|                              |     |  |                               |                |                |                 |               |                |
|                              |     |  |                               |                |                |                 |               |                |
|                              |     |  |                               |                |                |                 |               |                |
|                              |     |  | <u>JRMurphy</u>               | <u>MDPrice</u> | <u>RMStote</u> | <u>RJGyurik</u> | <u>EMelia</u> | <u>CDBrown</u> |
| Salaries/Wages               |     |  | \$ 30,000                     | \$ 15,428      | \$ 7,031       | \$ 11,550       | \$ 7,408      | \$ 3,488       |
| Benefits 20%                 | 20% |  | 6,000                         | 3,086          | 1,406          | 2,310           | 1,482         | 698            |
| Outside Services             |     |  | 8,628                         | 10,458         | 1,307          | 2,614           | 1,830         | 1,307          |
|                              |     |  | 33%                           | 40%            | 5%             | 10%             | 7%            | 5%             |
| Travel/Entertainment         |     |  | 9,902                         | -              | 1,293          | 346             | 750           | -              |
| Occupancy                    |     |  | 543                           | 543            | 543            | 543             | 543           | 543            |
| Supplies/Maint.              |     |  | 876                           | 324            | 552            | 552             | 324           | 324            |
| Communication                |     |  | 3,640                         | 4,368          | 100            | 100             | 637           | 255            |
|                              |     |  | 40%                           | 48%            |                |                 | 7%            | 5%             |
| Director Ins.                |     |  | 885                           | 885            | 885            | 885             | -             | -              |
| Other gen & admin            |     |  | 2,150                         | 1,705          | 445            | 445             | 1,705         | 1,705          |
|                              |     |  |                               |                |                |                 |               |                |
| Sub-totals                   |     |  | \$ 62,624                     | \$ 36,797      | \$ 13,562      | \$ 19,345       | \$ 14,678     | \$ 8,320       |
|                              |     |  |                               |                |                |                 |               |                |
| Percent                      |     |  | 50%                           | 40%            | 30%            | 30%             | 60%           | 50%            |
|                              |     |  |                               |                |                |                 |               |                |
| Allocation                   |     |  | \$ 31,312                     | \$ 14,719      | \$ 4,069       | \$ 5,804        | \$ 8,807      | \$ 4,160       |
|                              |     |  |                               |                |                |                 |               |                |
| Total                        |     |  |                               |                |                |                 |               | \$ 68,870      |
| Cost + %                     |     |  |                               |                |                |                 |               | 8.65%          |
|                              |     |  |                               |                |                |                 |               | \$ 74,827      |
| Say                          |     |  |                               |                |                |                 |               | \$ 74,800      |
| Peseta/\$                    |     |  |                               |                |                |                 | open          | 1              |
| Amount of Invoice in Pesetas |     |  |                               |                |                |                 |               | 74,800         |

**BENTL035622**  
**HIGHLY CONFIDENTIAL**

